



TAMIL NADU GOVERNMENT GAZETTE EXTRAORDINARY PUBLISHED BY AUTHORITY

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CHENNAI, THURSDAY, SEPTEMBER 13, 2018
Aavani 28, Vilambi, Thiruvalluvar Aandu – 2049

Part II—Section 2

**Notifications or Orders of interest to a Section of the public
issued by Secretariat Departments.**

NOTIFICATIONS BY GOVERNMENT

COMMERCIAL TAXES AND REGISTRATION DEPARTMENT

NOTIFICATIONS UNDER THE TAMIL NADU GOODS AND SERVICES TAX ACT, 2017.

[G.O. Ms. No.122, *Commercial Taxes and Registration (B1)*, 12th September 2018, Aavani 27,
Vilambi, Thiruvalluvar Aandu-2049.]

No. II(2)/CTR/823(a-1)/2018.

In exercise of the powers conferred by sub-section (3) of Section 1 of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017) (hereinafter referred to as the said Act) and in supersession of Commercial Taxes and Registration Department Notification No.II(2)/CTR/783(c-3)/2017, published at page 3 in Part II-Section 2 of the *Tamil Nadu Government Gazette*, Extraordinary, dated 15th September, 2017, except as respects things done or omitted to be done before such supersession, the Governor of Tamil Nadu hereby appoints the 1st day of October, 2018, as the date on which the provisions of Section 51 of the said Act shall come into force with respect to persons specified under clauses (a), (b) and (c) of sub-section (1) of Section 51 of the said Act and the persons specified below under clause (d) of sub-section (1) of Section 51 of the said Act, namely:-

(a) an authority or a board or any other body, -

(i) set up by an Act of Parliament or a State Legislature; or

(ii) established by any Government,

with fifty-one percent or more participation by way of equity or control, to carry out any function;

(b) society established by the Central Government or the State Government or a Local Authority under the Societies Registration Act, 1860 (Central Act 21 of 1860);

(c) public sector undertakings.

[G.O. Ms. No.123, *Commercial Taxes and Registration (B1)*, 12th September 2018, Aavani 27,
Vilambi, Thiruvalluvar Aandu-2049.]

No. II(2)/CTR/ 823(a-2)/2018.

In exercise of the powers conferred by sub-section (3) of Section 1 of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017) (hereinafter referred to as the said Act), the Governor of Tamil Nadu hereby appoints the 1st day of October, 2018, as the date on which the provisions of Section 52 of the said Act shall come into force.

Ka. BALACHANDRAN,
Principal Secretary to Government.